

## CULTIVATION OF FRUITS.

APRIL 12, 1884.—Committed to the Committee of the Whole House on the state of the Union and ordered to be printed.

Mr. GREEN, from the Committee on Agriculture, submitted the following

### REPORT:

[To accompany bill H. R. 6540.]

*The Committee on Agriculture, to whom was referred the bill H. R. 4564, respectfully submit the following report:*

Regarding all measures of legislation which are calculated to advance or retard the development of any branch or department of agriculture as falling within their legitimate scope of action, the committee, after careful consideration and with due regard for precedents, entered upon investigation of bill aforesaid as one pre-eminently of the class named. They hold it axiomatic that whatever hampers agriculture, the noblest and most important of all the arts, is adverse to national progress and material prosperity, repugnant to the genius of our institutions and the spirit of the fundamental law, and can never be justified except in times of war, and then only by the most imperious public necessity.

Your committee furthermore believe it to be self-evident that a tax imposed on any product of the soil, whether in its crude state or on the manufactured article into which it is naturally convertible by the producer to enhance its marketable value, is a clog upon it tending to retard or restrict production of the natural article. It is demonstrable in Egypt, where each individual date-bearing palm tree is subjected to a fixed tax, a like capitation tax upon the vines of France or upon the wines would do more to throttle or exterminate the greatest marketable crop of the world than even the dread phylloxera has been able thus far to accomplish.

Your committee can see no greater reason for taxing apple or peach trees, or peach and apple brandy, in the United States, than the grape vines in France or the vine product resulting. The effect of such tax has long been obvious. They hold that the decadence of orchards in sections remote from market is directly traceable to cause assigned.

The committee are unable to see in the insignificant item of revenue derivable from this source a corresponding equivalent for the loss occasioned by it, monetary, sanitary, and dietary. If *revenue* is the aim, end, and ultimate intent of all justifiable taxation, it may well be asked, Why perpetuate a needless tax on any specific article of the soil, crude or manufactured, which requires a complex, organized machinery and an army of employes to collect it, and at a cost of at least 33 per cent., which gives to the collector and his deputies the opportunity, if it does not entail the necessity, for the exercise of arbitrary and tyrannical powers, un-

worthy any free people, but especially repugnant to the great English-speaking race, whose memory of traditions, coupled with liberty, antedates that of all others, and all for the paltry sum derived from this particular source? In fact, the Committee on Agriculture are not disposed to concede that any amount of revenue from this or other source, kindred or otherwise, can justify the slightest infringement of popular rights as regards the mode and agencies of collection. Domiciliary visit, arbitrary arrest, or destruction of private property, personal abuse, and possible murder, can sanction no taxation, however essential. And yet they would utter no word of complaint against the exaction, if it can be shown that imperative public necessity authorizes a temporary and abnormal levy from direct or indirect source, always looking with jealous eye to abuses named, if not existing.

It is a reflection of Macaulay that ship money (one of the prime causes that precipitated the great revolution) was not tyranny if it could be shown that the public exigencies demanded it. But he adds, the edict of one of the Edwards, requiring the long toes of the shoes of the foppings of his day to be cut off, was because an unwarranted exercise of arbitrary power. May not an onerous, unnecessary, and to all intents unproductive tax be likewise so classed?

The committee reiterate the opinion that the amount of revenue so derived is entirely disproportionate to the cost of collection, leaving out of account the objectionable features incident to the present mode of collection. Finally the committee is impelled to the conclusion arrived at by considerations of public expediency next to those of individual reserved rights. The prevention of wastage of the country's resources by the repeal of laws tending thereto falls within the statesman's province as naturally as does the improvement of rivers and harbors and the encouragement of highways by which to run out produce to market.

The quantity of fruit which annually rots upon the ground and goes to waste, owing to bulkiness, perishability, and high rates of freight, would, if converted into compact and durable shape proposed, add tens of millions to the marketable products of the country, and consequently give fresh impetus to its material development. Actuated by these and other considerations unnecessary to discuss, the committee have reported favorably on said substitute to House bill 4564, and recommend its adoption.

## VIEWS OF THE MINORITY.

The undersigned members of the Committee on Agriculture beg leave to express their dissent from the action of the majority in reporting with favorable recommendation the bill (H. R. 4564) making it lawful for "any one to manufacture the apples, peaches, plums, berries, and other perishable fruits, raised by himself or his tenants, into brandy free from any internal-revenue tax or restrictions now existing."

The minority of the committee are of the opinion that this bill involves a question of revenue, and that it ought to have been referred to the Committee on Ways and Means; but they are opposed to this measure on its merits for several reasons:

(1.) They believe that its effect, if enacted into law, would be to complicate, to the detriment of the Government, the collection of the internal-revenue taxes by imposing on the Government the burden of proof as to the material out of which the alcoholic liquors are manufactured.

(2.) It would tend to the perpetration of fraud on the revenue through the clandestine production of alcoholic liquors from grain under the guise of fruit distillation.

(3.) It would allow the products of those fruit distilleries to come into the market in competition with that of others which pay a heavy tax to the Government.

It is claimed for this measure that large quantities of fruit are wasted annually because of the inability to utilize it in the way proposed in this bill. It is also claimed that brandy and other drinks thus produced are more wholesome and bear a higher price in the market than do the products of the other classes of distilleries. We do not think it necessary to controvert the correctness of the latter proposition, but submit that the higher prices paid will fully justify the producers of fruits to manufacture therefrom alcoholic beverages and pay the tax as do other distillers.

The committee have had no evidence, beyond a general statement, of great waste of fruits by reason of the requirements of the Government in exacting a tax on the production of spirits. We believe that large quantities of alcoholic liquors are manufactured annually from the fruits named in this bill upon which the tax is paid, and that such production is found to be profitable financially. We are therefore of the opinion that no injustice is being done to the class which this bill seeks to favor, standing as they do on a perfect equality with those who manufacture from grain and other farm products. They believe that the passage of this bill would lead to confusion and litigation, and greatly complicate the revenue officers in the execution and enforcement of the revenue laws and the discharge of their official duties.

Respectfully submitted.

WM. CULLEN.  
B. F. HOWEY.  
MILO WHITE.

# VIEW OF THE WORLD

The world is a vast and varied place, full of life and activity. It is a place of constant change and growth, where new ideas and discoveries are being made every day. The world is a place of beauty and wonder, where the natural world is full of amazing creatures and landscapes. It is a place of hope and possibility, where the future is full of potential. The world is a place of love and compassion, where people are working together to make a better world for everyone. The world is a place of peace and harmony, where the different cultures and peoples of the world are coming together to create a united world. The world is a place of joy and happiness, where the simple pleasures of life are being enjoyed by everyone. The world is a place of faith and belief, where people are believing in a better future for themselves and for the world. The world is a place of courage and bravery, where people are standing up for what is right and just. The world is a place of strength and resilience, where people are overcoming all the challenges and difficulties of life. The world is a place of wisdom and knowledge, where people are learning from each other and from the experiences of life. The world is a place of love and compassion, where people are working together to make a better world for everyone. The world is a place of peace and harmony, where the different cultures and peoples of the world are coming together to create a united world. The world is a place of joy and happiness, where the simple pleasures of life are being enjoyed by everyone. The world is a place of faith and belief, where people are believing in a better future for themselves and for the world. The world is a place of courage and bravery, where people are standing up for what is right and just. The world is a place of strength and resilience, where people are overcoming all the challenges and difficulties of life. The world is a place of wisdom and knowledge, where people are learning from each other and from the experiences of life.